

Existing law provides that in the parish of Orleans there shall be an attorney at law to be appointed by the Attorney General, whose duty it shall be to aid the tax collectors in the parish in the collection of all taxes and to represent the tax collectors in all suits for the reduction of assessments.

New law expands existing law to apply to all parish tax collectors, removes the appointment authority of the Attorney General, and authorizes the appointment of an agency to assist the parish tax collector. New law changes the duties of attorneys hired to aid tax collections from representation of the collectors in all suits for the reduction of assessments to collection of taxes that are delinquent. Further, new law excludes matters involving correctness and legality challenges.

Existing law provides for the collection of taxes, interests, and costs, relative to the tax sale of movable and immovable property.

New law retains existing law, but also authorizes the collection of penalties.

Existing law provides that the tax sale shall convey and the purchaser shall take tax sale title to the whole of the property assessed to the delinquent tax debtor, or if there are separate assessments of undivided interests in an entire property, tax sale title to the whole of the undivided interests assessed to the delinquent tax debtor if it is the least quantity sufficient to satisfy the aggregate of all taxes, interest, penalties, and costs. The least quantity shall be determined by undivided interests.

Existing law provides that the tax collector shall sell the lesser undivided interest of the whole property as will satisfy the charges, and that the tax collector may determine and establish that the least quantity that can be sold by undivided interests is 1% or less of the whole.

New law removes the authority of the tax collector to determine and establish the least quantity that can be sold, but provides that if authorized by the state or local tax collector, any bidder may elect to bid down the 5% penalty, as provided by La. Const. Art. VII, §25(B)(1), in increments of 1/10th of 1%.

Existing law provides that the tax sale shall convey, and the purchaser shall take, tax sale title to the entirety of the property, or in the case of separate assessments for undivided interests in the property, tax sale title to the entirety of the undivided interest, intended to be assessed and sold as it was owned by the delinquent tax debtor regardless of any error in the dimensions or description of the property as assessed and sold.

New law removes the authority for providing tax sale title to the undivided interest in the case of separate assessments for undivided interests in the property.

Effective August 15, 2009.

(Amends R.S. 47:2062, 2142(A) and (C), 2144, 2145(B), 2153(B)(5), and 2155(A))